

**IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION**

In re: Nicholas & Donna Huntzinger : Case No. 17-53696
:
Debtors. : Chapter 13
:
: Judge John D. Hoffman, Jr.

**RESPONSE OF THE STATE OF OHIO DEPARTMENT OF TAXATION TO
DEBTORS' OBJECTION TO CLAIM NO. 14 [DOCKET NO. 26]**

Now comes Attorney General Mike DeWine, acting through special counsel duly appointed as provided in Ohio Revised Code Section 109.08, on behalf of Creditor the State of Ohio Department of Taxation (“DOT”), and responds to the Debtors’ Objection to the Claim of Ohio Department of Taxation (Claim No. 14) [Docket No. 26]. DOT’s response is set forth in the accompanying Memorandum.

Respectfully submitted,
Mike DeWine
Attorney General of Ohio

/s/ Erin M. Dooley
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MEMORANDUM

On August 25, 2017, DOT filed its proof of claim no. 14 seeking to recover unpaid income tax assessments for tax years 2000, 2001, 2010, and 2011. Debtors do not dispute the tax liability for tax years 2000 and 2001. Debtors dispute the tax amounts owed for tax years 2010 and 2011. For the reasons set forth below, Debtors' Objection should be denied.

After Debtors' Objection was filed, DOT made an informal request for Debtors to provide documentation sustaining the claimed withholding taxes for 2011. Debtors subsequently provided DOT with W-2's for 2011. DOT will adjust the assessment and its proof of claim as required by Debtors' 2011 withholding information.

Debtors' Objection claims a lower amount of tax due per the filed return for 2010. However, Debtors overstated their withholdings by claiming 2009 and 2010 withholdings on the 2010 return. Therefore, the withholdings claimed by Debtors was rejected. Debtors received credit for the 2010 withholdings and DOT issued the assessment based on the discrepancy. The amount set forth on DOT's claim for the 2010 assessment is proper and should stand. Therefore, Debtors' objection to the 2010 assessment should be denied.

WHEREFORE, DOT opposes Debtors' Objection as it relates to the 2010 income tax assessment and asks that the same be denied.

Respectfully submitted,

/s/ Erin M. Dooley

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CERTIFICATE OF SERVICE

I certify that a copy of the foregoing was served electronically through the Court's ECF system at the email address registered with the Court on this 9th day of October, 2017 upon:

W Mark Jump
2130 Arlington Avenue
Columbus, OH 43221

Faye D. English
Chapter 13 Trustee
10 West Broad Street
Suite 900
Columbus, OH 43215-3449

Office of the US Trustee
170 North High Street
Suite 200
Columbus, OH 43215

I certify that a copy of the foregoing was served by U.S. mail, postage prepaid, on this 9th day of October, 2017 upon:

Donna J. Huntzinger
Nicholas W. Huntzinger, Jr.
2758 Ciniminson Court
Hilliard, OH 43026

/s/ Erin M. Dooley
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